

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 17316
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

On February 27, 2003, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted] (petitioner), proposing income tax, penalty and interest for the years 1996, 1997, 1999, and 2000 in the total amount of \$9,301.

On May 1, 2003, a timely protest and petition for redetermination was filed by the petitioner. An informal hearing has not been requested by the petitioner. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the NOD.

The petitioner has failed to file Idaho income tax returns for the years 1996 through 2000. The petitioner was issued an Idaho driver's license in 1993, 1997, 1999, and 2003. The petitioner titled and registered motor vehicles in Idaho in 1998, 1999, 2000, and 2001.

On August 20, 2002, the TDB sent a letter with a questionnaire to the petitioner to help the Commission properly determine the petitioner's filing requirement. The petitioner did not respond to this letter.

The TDB obtained income information [Redacted] All of the petitioner's documents received [Redacted] showed an Idaho address for the petitioner. Using the income information obtained [Redacted], the Commission issued a NOD to the petitioner on February 27, 2003, [Redacted]. The certified NOD was unclaimed, so a copy of the NOD was sent by regular mail.

In the petitioner's protest letter received May 1, 2003, he stated:

I am filing this petition for redetermination. I feel that your determination is inaccurate due to the fact that I was not a full time resident of Idaho in the years 1996, 1997, 1999, & 2000.

On July 30, 2003, TDB sent the petitioner a letter that stated information available to this office indicated he was a resident of Idaho during the years of the notice of deficiency determination (1996 – 2000). TDB enclosed return forms with the letter to enable the petitioner to file and requested he send the completed returns no later than August 22, 2003. TDB also requested that the petitioner provide proof of residence in a different state and provide copies of the W-2s showing the wages were earned in a different state if he maintained that he was not a resident of Idaho for the periods in question. TDB informed the petitioner that, if he did not respond to this letter, his file would be transferred to the Commission's legal department for further consideration.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Com'n, 110 Idaho 572 (Ct. App. 1986). Having presented no information in support of his argument, the petitioner has failed to meet his burden of proving error on the part of the deficiency determination. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

On September 24, 2003, the Tax Policy Specialist (policy specialist) sent the petitioner a hearing rights letter to inform him of his alternatives for redetermining a protested NOD. The petitioner did not respond to that letter.

[Redacted] The petitioner has not provided the Commission with a contrary result to the determination of his income [Redacted]. Therefore, the Commission must uphold the deficiency.

WHEREFORE, the Notice of Deficiency Determination dated February 27, 2003, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the petitioner pay the following tax, penalty and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1996	\$1,189	\$297	\$600	\$2,086
1997	1,170	293	491	1,954
1999	2,060	515	552	3,127
2000	1,630	408	395	<u>2,433</u>
			TOTAL DUE	<u>\$9,600</u>

Interest is computed through March 6, 2004.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the petitioner's right to appeal this decision is enclosed with this decision.

DATED this ____ day of _____, 2003.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2003, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

[Redacted]_____